

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

**THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN**

THURSDAY, THE 26TH JULY 2007 / 4TH SRAVANA 1929

ST.Rev..No. 553 of 2004

(TA.672/2002 of SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH,ERNAKULAM)

REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA, REPRESENTED BY
THE DEPUTY COMMISSIONER (LAW) COMMERCIAL TAXES,
ERNAKULAM.

BY SR. GOVERNMENT PLEADER SHRI MUHAMMED RAFIQ.

RESPONDENT/APPELLANT/ASSESSEE:

M/S. MAHUL HAM AGENCIES,
PROVISION DEALER, KOTHAMANGALAM.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
ADV. SRI.K.M.FIROZ

THIS SALES TAX REVISION HAVING COME UP FOR
ADMISSION ON 26/07/2007, THE COURT ON THE SAME DAY PASSED
THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

.....
SALES TAX REVISION CASE No. 553 OF 2004

&

C.M. APPLICATION NO. 1348 OF 2004
.....

Dated this the 26th July, 2007

ORDER

H.L. Dattu, C.J.:

This Revision Case is filed against the order in T.A.No. 672 of 2002 dated 6th June, 2003, for the assessment year 1998-99.

2. In filing the Revision Case, there is an enormous delay of 322 days.

3. Along with the application to condone the delay, an affidavit is also filed. In the affidavit so filed, except saying that the papers were moving from table to table, no other explanation is offered to condone the delay in filing the Sales Tax Revision Case. The explanation offered in the affidavit, in our opinion, is fully unsatisfactory. Therefore, the said explanation cannot be accepted by us.

4. Accordingly, the application to condone the delay in filing the Sales Tax Revision Case requires to be rejected and it is rejected.

5. Consequent to the rejection of the application to condone the delay in filing the Sales Tax Revision Case, the Sales Tax Revision Case is also rejected.

Ordered accordingly.

**H.L. DATTU,
CHIEF JUSTICE.**

**K.T. SANKARAN,
JUDGE.**